

**Illinois Department of Revenue
Regulations**

Title 86 Part 440 Section 440.240 Protest Procedures

TITLE 86: REVENUE

**PART 440
CIGARETTE TAX ACT**

Section 440.240 Protest Procedures

- a) *Any person aggrieved by any decision of the Department under Section 4 of the Act (denial of distributor's license) may, within 20 days after notice of the decision, file a written protest and request a hearing. (See 86 Ill. Adm. Code 200, Practice and Procedure for Hearings Before the Illinois Department of Revenue.) Upon receiving a written request for a hearing, the Department shall give notice to the person requesting the hearing of the time and place fixed for the hearing and shall hold a hearing in conformity with the provisions of the Act and then issue its final administrative decision in the matter to that person. In the absence of a written protest and request for a hearing within 20 days, the Department's decision shall become final without any further determination being made or notice given. (Section 4 of the Act)*

- b) *Any distributor aggrieved by any decision of the Department under Section 6 of the Act (revocation or suspension of license) may, within 20 days after notice of the decision, file a written protest and request a hearing. (See 86 Ill. Adm. Code 200, Practice and Procedure for Hearings Before the Illinois Department of Revenue.) Upon receiving a written request for a hearing, the Department shall give notice in writing to the distributor requesting the hearing that contains a statement of the charges preferred against the distributor and that states the time and place fixed for the hearing. The Department shall hold the hearing in conformity with the provisions of the Act and then issue its final administrative decision in the matter to the distributor. In the absence of a written protest and request for a hearing within 20 days, the Department's decision shall become final without any further determination being made or notice given. (Section 6 of the Act)*

- c) *Any person aggrieved by a decision of the Department under Section 9a or 9b of the Act (examination and correction of returns and failure to file a return) may, within 60 days after a notice of tax liability, file a written protest and request a hearing (see 86 Ill. Adm. Code 200, Practice and Procedure for Hearings Before the Illinois Department of Revenue). Upon receiving a request for a hearing, the Department shall give notice in writing to the distributor that states the time and place fixed for the hearing. The Department shall hold the hearing in conformity with the provisions of the Act and then issue its final administrative decision in the matter to the distributor. In the absence of a written protest and request for a hearing within 60 days after the issuance of a notice of tax liability, the notice of tax liability shall become final without any further determination being made or notice given. (Sections 9a, 9b of the Act)*

(Source: Amended at 27 Ill. Reg. 1618, effective January 15, 2003)

